

ANNUAL GOVERNOR'S CONFERENCE ON JUVENILE JUSTICE

**FINANCIAL REPORT
(Compiled)**

YEAR ENDED SEPTEMBER 30, 2010

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 4/13/11

ANNUAL GOVERNOR'S CONFERENCE ON JUVENILE JUSTICE

Lake Charles, Louisiana

C O N T E N T S

	<u>Page</u>
FINANCIAL SECTION	
Accountants' Compilation Report	3
Financial Statements:	
Combined Balance Sheet - All Fund Types and Account Groups	4
Statement of Revenues, Expenditures and Changes in Fund Balance	5
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual	6
Schedule of Findings and Questioned Costs	7
Summary Schedule of Prior Year Findings	8

McELROY, QUIRK & BURCH

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Compilation 9/30/2010 financial report

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REPORT OF INDEPENDENT ACCOUNTANTS

Mr. Ronald Rossitto, Program Director
Annual Governor's Conference
on Juvenile Justice
Lake Charles, Louisiana

We have compiled the accompanying balance sheet of the Annual Governor's Conference on Juvenile Justice as of September 30, 2010, and the related statement of revenues, expenditures and changes in fund balance and statement of revenues, expenditures and changes in fund balance budget (GAAP basis) and actual for the year then ended in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

The Annual Governor's Conference on Juvenile Justice did not implement Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, for the year ending September 30, 2010. The effects of this departure from generally accepted accounting principles have not been determined.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Conference's assets, liabilities, fund balances, revenues, and expenditures. Accordingly, these financial statements are not designed for those who are not informed about such matters.

McElroy Quirk & Burch

Lake Charles, Louisiana
March 17, 2011

ANNUAL GOVERNOR'S CONFERENCE ON JUVENILE JUSTICE
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 AS OF SEPTEMBER 30, 2010
 See Accountants' Compilation Report

	<u>Governmental</u>	<u>Account</u>	
	<u>Special</u>	<u>Group</u>	
	<u>Revenue</u>	<u>General</u>	<u>Total</u>
	<u>Fund</u>	<u>Fixed</u>	<u>(Memorandum</u>
		<u>Assets</u>	<u>Only)</u>
ASSETS			
Cash	\$ 45,636	\$ -	\$ 45,636
Fixed assets	-	15,812	15,812
Total assets	<u>\$ 45,636</u>	<u>\$ 15,812</u>	<u>\$ 61,448</u>
LIABILITIES AND FUND BALANCE			
Liabilities	\$ -	\$ -	\$ -
Fund balance:			
Unreserved	45,636	-	45,636
Investment in general fixed assets	-	15,812	15,812
Total fund balance	<u>45,636</u>	<u>15,812</u>	<u>61,448</u>
Total liabilities and fund balance	<u>\$ 45,636</u>	<u>\$ 15,812</u>	<u>\$ 61,448</u>

ANNUAL GOVERNOR'S CONFERENCE ON JUVENILE JUSTICE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

YEAR ENDED SEPTEMBER 30, 2010

See Accountants' Compilation Report

REVENUES

Intergovernmental	\$ 35,000
Registration fees	15,175
Sponsor registration	<u>1,000</u>
Total revenues	<u>51,175</u>

EXPENDITURES

Current:

Contract services	6,280
Other direct	33,279
Bank	103
Travel	<u>36,902</u>
Total expenditures	<u>76,564</u>

(Deficiency) of revenues over expenditures (25,389)

FUND BALANCE

Beginning of period	<u>71,025</u>
End of period	<u>\$ 45,636</u>

ANNUAL GOVERNOR'S CONFERENCE ON JUVENILE JUSTICE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2010
See Accountants' Compilation Report

	Special Revenue Fund Type		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental	\$ 35,000	\$ 35,000	\$ -
Registration fees	15,000	15,175	175
Sponsor registration	1,000	1,000	-
Total revenues	<u>51,000</u>	<u>51,175</u>	<u>175</u>
EXPENDITURES			
Current:			
Contract services	6,500	6,280	220
Other direct	31,200	33,279	(2,079)
Travel	36,000	36,902	(902)
Total expenditures	<u>73,700</u>	<u>76,461</u>	<u>(2,761)</u>
(Deficiency) of revenues over expenditures	(22,700)	(25,286)	(2,586)
FUND BALANCE			
Beginning of period	<u>71,025</u>	<u>71,025</u>	-
End of period	<u>\$ 48,325</u>	<u>\$ 45,739</u>	<u>\$ (2,586)</u>

ANNUAL GOVERNOR'S CONFERENCE ON JUVENILE JUSTICE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED SEPTEMBER 30, 2010

See Accountants' Compilation Report

There were no findings.

ANNUAL GOVERNOR'S CONFERENCE ON JUVENILE JUSTICE

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS

YEAR ENDED SEPTEMBER 30, 2010

See Accountants' Compilation Report

09-01 Report Issued After Statutory Deadline

Condition: The September 30, 2009 financial statements were not filed with the Louisiana Legislative Auditor's Office by the due date of March 31, 2010 as required by LSA-RS 24:514.

Status: With the issuance of the September 30, 2010 financial statements by the due date of March 31, 2011, the Conference will be in compliance with LSA-RS 24:514.